



October 22, 2018

*Via Electronic Filing*

Honorable Lewis A. Kaplan, U.S.D.J.  
United States Courthouse  
500 Pearl Street, Courtroom 21B  
New York, NY 10007

Re: SKAT v. Acorn Capital Corporation Employee Profit Sharing Plan, et al  
District of New Jersey (Transferred): 3:18-cv-10464

SKAT v. Cambridge Way LLC Sharing Plan, et al  
District of New Jersey (Transferred): 3:18-cv-10465

SKAT v. Tveter LLC Pension Plan, et al  
District of Connecticut (Transferred): 3:18-cv-00985

Dear Judge Kaplan:

I am counsel for the Defendants in the above-referenced matter. I am in receipt of your Order “staying” motions, responses and other activity pending in any of the other cases in other jurisdictions that are now in the MDL.

I filed what I would describe as a supplemental Motion to Dismiss to that of the Motion to Dismiss filed by Caplin & Drysdale and those two Motions very much run together. I am concerned that considering one of the Motions, without the benefit or supplement of the other, will prejudice the Motion I filed. Please note that in the Motion I filed in the Connecticut case, Judge Michael P. Shea in response to the filing, Ordered that SKAT:

“On or before October 3, 2018, Plaintiff shall either file a response to the motion or file an amended complaint in which it pleads as many facts as possible, consistent with Rule 11, to address the alleged defects discussed in Defendants’ memorandum of law. The Court will not allow further amendments after October 3, 2018. If Plaintiff chooses to amend and if Defendants renew their motion to dismiss, Defendants may incorporate by reference any prior briefing.”

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I know the Court is aware of all of the filings and made the decision to proceed with only the Caplin & Drysdale Motion, but I am concerned enough to point it out and ask that the Court either consider this request or reconsider the decision to proceed without my clients' Motion in the process. Thank you.

Thank you.

Respectfully,



John M. Hanamirian

JMH/lmt

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